

**IN THE UNITED STATES DISTRICT COURT FOR THE  
NORTHERN DISTRICT OF CALIFORNIA  
SAN FRANCISCO DIVISION**

**UNITED STATES OF AMERICA and  
DAVID PALMER, Revenue Officer,**

**Petitioners,**

**v.**

**JEANETTE E. BRUNO,**

**Respondent.**

**NO. C-08-03152-PJH**

**ORDER ENFORCING SUMMONSES**

This case having come on for hearing on August 27, 2006, at 9:00 a.m., upon the return of an Order to Show Cause heretofore issued by this Court, and the Court having considered the record herein, including the Verified Petition To Enforce Internal Revenue Service Summonses, it is hereby:

**ORDERED** that respondent, Jeanette E. Bruno, shall appear before Revenue Officer David Palmer, or any other designated agent, on September 17, 2008, at 9:00 a.m., at the Offices of the Internal Revenue Service located at 1301 Clay Street, Suite 1040 South, Oakland, CA 94612, and then and there give testimony relating to the matters described in the subject Internal Revenue Service summonses, copies of which are attached hereto as **Exhibit A** and produce for the Revenue Officer's inspection and copying respondent's records also described in the subject Internal Revenue Service summonses.

**ORDERED** this \_\_\_\_\_ day of \_\_\_\_\_, at San Francisco, California.

UNITED STATES DISTRICT JUDGE

**CERTIFICATE OF SERVICE**

I, **KATHY TAT** declare:

That I am a citizen of the United States of America and employed in San Francisco County, California; that my business address is Office of United States Attorney, 450 Golden Gate Avenue, Box 36055, San Francisco, California 94102; that I am over the age of eighteen years, and am not a party to the above-entitled action.

I am employed by the United States Attorney for the Northern District of California and discretion to be competent to serve papers. The undersigned further certifies that I caused a copy of the following:

**ORDER ENFORCING SUMMONS**

to be served this date upon the party(ies) in this action by placing a true copy thereof in a sealed envelope, and served as follows:

  X   **FIRST CLASS MAIL** by placing such envelope(s) with postage thereon fully prepaid in the designated area for outgoing U.S. mail in accordance with this office's practice.

       **PERSONAL SERVICE (BY MESSENGER/HAND DELIVERED)**

       **FACSIMILE (FAX) No.:** \_\_\_\_\_

to the parties addressed as follows:

Jeanette E. Bruno  
498 Montecillo Drive  
Walnut Creek, CA 94595-2304

I declare under penalty of perjury under the laws of the United States that the foregoing is true and correct.

Executed on **August 27, 2008** at San Francisco, California.

\_\_\_\_\_  
/s/ Kathy Tat  
**KATHY TAT**  
**Legal Assistant**



# Summons

In the matter of Jeanette E. Bruno, 498 Montecillo Drive, Walnut Creek, CA 94595-2304

Internal Revenue Service (Division): SB/SE Field Collection ATAT

Industry/Area (name or number): SB/SE Field Collection ATAT - Laguna Territory 6 Area

Periods: The periods ending December 31, 1993; December 31, 1994; December 31, 1995 and December 31, 1996

## The Commissioner of Internal Revenue

To: Jeanette E. Bruno

At: 498 Montecillo Drive, Walnut Creek, CA 94595-2304

You are hereby summoned and required to appear before David Palmer, an officer of the Internal Revenue Service, to give testimony and to bring with you and to produce for examination the following books, records, papers, and other data relating to the tax liability or the collection of the tax liability or for the purpose of inquiring into any offense connected with the administration or enforcement of the internal revenue laws concerning the person identified above for the periods shown.

All documents in your possession and control reflecting the assets and liabilities of the above named taxpayer(s) including, but not limited to, the following: all bank statements, checkbooks, canceled checks, savings account passbooks, and records of certificates of deposit, for the period January 15, 2007 to January 15, 2008, regarding accounts or assets held in the name of the taxpayer(s) or held for the benefit of the taxpayer(s); all records or documents regarding stocks and bonds, deeds or contracts regarding real property, current registration certificates for motor vehicles, and life or health insurance policies currently in force, any of which items are owned, wholly or partially, by the taxpayer(s), or in which the taxpayer(s) have a security interest, or held for the benefit of either or both of the taxpayer(s), so that a current Collection Information Statement may be prepared. A blank copy of such Collection Information Statement is attached hereto to guide you in the production of the necessary documents and records.

Do not write in this space

Business address and telephone number of IRS officer before whom you are to appear:

1301 Clay Street, Suite: 1040 South, Oakland, CA 94612 510-637-2641

Place and time for appearance at 1301 Clay Street, Suite: 1040 South, Oakland, CA 94612



**IRS**

Department of the Treasury  
Internal Revenue Service

www.irs.gov

Form 2039 (Rev. 12-2001)  
Catalog Number 21405J

on the 18th day of March, 2008 at 10:01 o'clock A m.

Issued under authority of the Internal Revenue Code this 28th day of January, 2008

*[Signature]*

Signature of Issuing Officer

Revenue Officer

Title

Signature of Approving Officer (if applicable)

Title

EXHIBIT A

Original to be kept by IRS



# Service of Summons, Notice and Recordkeeper Certificates

(Pursuant to section 7603, Internal Revenue Code)

I certify that I served the summons shown on the front of this form on:

Date January 30th, 2008 Time 2:00 PM

**How  
Summons  
Was  
Served**

1. ☐ I certify that I handed a copy of the summons, which contained the attestation required by § 7603, to the person to whom it was directed.

2. ☒ I certify that I left a copy of the summons, which contained the attestation required by § 7603, at the last and usual place of abode of the person to whom it was directed. I left the copy with the following person (if any): Placed in envelope, on front door

3. ☐ I certify that I sent a copy of the summons, which contained the attestation required by § 7603, by certified or registered mail to the last known address of the person to whom it was directed, that person being a third-party recordkeeper within the meaning of § 7603(b). I sent the summons to the following address:

Signature

Title

Reverie O'Brien

4. This certificate is made to show compliance with IRC Section 7609. This certificate does not apply to summonses served on any officer or employee of the person to whose liability the summons relates nor to summonses in aid of collection, to determine the identity of a person having a numbered account or similar arrangement, or to

determine whether or not records of the business transactions or affairs of an identified person have been made or kept.

I certify that, within 3 days of serving the summons, I gave notice (Part D of Form 2039) to the person named below on the date and in the manner indicated.

Date of giving Notice: \_\_\_\_\_

Time: \_\_\_\_\_

Name of Noticee: \_\_\_\_\_

Address of Noticee (if mailed): \_\_\_\_\_

**How  
Notice  
Was  
Given**

☐ I gave notice by certified or registered mail to the last known address of the noticee.

☐ I gave notice by handing it to the noticee.

☐ I left the notice at the last and usual place of abode of the noticee. I left the copy with the following person (if any):

☐ In the absence of a last known address of the noticee, I left the notice with the person summonsed.

☒ No notice is required.

Signature

Title

Reverie O'Brien

I certify that the period prescribed for beginning a proceeding to quash this summons has expired and that no such proceeding was instituted or that the noticee consents to the examination.

Signature

Title



# Summons

In the matter of Jeanette E. Bruno, 498 Montecillo Drive, Walnut Creek, CA 94595-2304

Internal Revenue Service (Division): SB/SE Field Collection ATAT

Industry/Area (name or number): SB/SE Field Collection ATAT - Laguna Territory 6 Area

Periods: See attachment for Period Information

## The Commissioner of Internal Revenue

To: Jeanette E. Bruno

At: 498 Montecillo Drive, Walnut Creek, CA 94595-2304

You are hereby summoned and required to appear before David Palmer, an officer of the Internal Revenue Service, to give testimony and to bring with you and to produce for examination the following books, records, papers, and other data relating to the tax liability or the collection of the tax liability or for the purpose of inquiring into any offense connected with the administration or enforcement of the internal revenue laws concerning the person identified above for the periods shown.

All documents and records in your possession or control reflecting the receipt of taxable income by you for the year(s) See attachment for Period Information, including but not limited to: statement of wages for the year(s) See attachment for Period Information, statements regarding interest or dividend income for the year(s) See attachment for Period Information; employee earnings statements for the year(s) See attachment for Period Information; records of deposits to bank accounts during the year(s) See attachment for Period Information; and any and all other books, records, documents, and receipts regarding wages, salaries, tips, fees, commissions, and any other compensation for services (including gains from dealings in property, interest, rental, royalty and dividend income, alimony, annuities, income life insurance policies and endowment contracts, pensions, income from the discharge of indebtedness, distributive shares of partnership gross income, and income from an estate or trust), so that Federal Income Tax liability for the year(s) See attachment for Period Information (for which year(s) no return have been made) may be determined.

Do not write in this space

Business address and telephone number of IRS officer before whom you are to appear:

1301 Clay Street, Suite: 1040 South, Oakland, CA 94612 510-637-2641

Place and time for appearance at 1301 Clay Street, Suite: 1040 South, Oakland, CA 94612



Department of the Treasury

Internal Revenue Service

www.irs.gov

Form 2039 (Rev. 12-2001)

Catalog Number 21405J

on the 18th day of March, 2008 at 10:01 o'clock A.m.

Issued under authority of the Internal Revenue Code this 28th day of January, 2008.

Signature of Issuing Officer

Revenue Officer

Title

Signature of Approving Officer (If applicable)

Title

Original to be kept by IRS

Attachment to Summons Form 2039

in the matter of Jeanette E. Bruno

Period information: The periods ending December 31, 1997; December 31, 1998; December 31, 1999; December 31, 2000; December 31, 2001; December 31, 2002; December 31, 2003; December 31, 2004; December 31, 2005 and December 31, 2006.





# Service of Summons, Notice and Recordkeeper Certificates

(Pursuant to section 7603, Internal Revenue Code)

I certify that I served the summons shown on the front of this form on:

Date

January 30, 2008

Time

2:00 PM

How  
Summons  
Was  
Served

1. ☐ I certify that I handed a copy of the summons, which contained the attestation required by § 7603, to the person to whom it was directed.

2. ☒ I certify that I left a copy of the summons, which contained the attestation required by § 7603, at the last and usual place of abode of the person to whom it was directed. I left the copy with the following person (if any): Pauline Smith, ON-Site

3. ☐ I certify that I sent a copy of the summons, which contained the attestation required by § 7603, by certified or registered mail to the last known address of the person to whom it was directed, that person being a third-party recordkeeper within the meaning of § 7603(b). I sent the summons to the following address:

Signature

Title

4. This certificate is made to show compliance with IRC Section 7609. This certificate does not apply to summonses served on any officer or employee of the person to whose liability the summons relates nor to summonses in aid of collection, to determine the identity of a person having a numbered account or similar arrangement, or to

determine whether or not records of the business transactions or affairs of an identified person have been made or kept.

I certify that, within 3 days of serving the summons, I gave notice (Part D of Form 2039) to the person named below on the date and in the manner indicated.

Date of giving Notice: \_\_\_\_\_

Time: \_\_\_\_\_

Name of Noticee: \_\_\_\_\_

Address of Noticee (if mailed): \_\_\_\_\_

How  
Notice  
Was  
Given

☐ I gave notice by certified or registered mail to the last known address of the noticee.

☐ I gave notice by handing it to the noticee.

☐ I left the notice at the last and usual place of abode of the noticee. I left the copy with the following person (if any).

☐ In the absence of a last known address of the noticee, I left the notice with the person summonsed.

☒ No notice is required.

Signature

Title

I certify that the period prescribed for beginning a proceeding to quash this summons has expired and that no such proceeding was instituted or that the noticee consents to the examination.

Signature

Title